

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF	)	CASE NO.
BREATHITT COUNTY WATER DISTRICT	)	2022-00136

---

RESPONSE OF BREATHITT COUNTY WATER DISTRICT  
TO THE COMMISSION STAFF'S FIRST REQUEST FOR  
INFORMATION DATED JULY 12, 2023

**Breathitt County Water District**  
**Case No. 2022-00136**  
**Commission Staff's First Request for Information**

1. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible:

a. The general ledger for the calendar years 2021 and 2022; and the trial balance for the calendar years 2021 and 2022

**Response:** See file: BCWD\_1a\_General\_Ledger\_2021  
BCWD\_1a\_General\_Ledger\_2022  
BCWD\_1a\_2021\_Trial\_Balance  
BCWD\_1a\_2022\_Trial\_Balance

b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2021 and 2022.

**Response:** See file: BCWD\_1b\_TB\_2021  
BCWD\_1b\_Adj\_2021  
BCWD\_1b\_TB\_2022  
BCWD\_1b\_Adj\_2022

c. Minutes from Breathitt District's commissioner meetings for the calendar years 2021 and 2022.

**Response:** See file: BCWD\_1c\_2021\_board\_meeting\_minutes  
BCWD\_1c\_2022\_board\_meeting\_minutes

d. A document listing the employee position, job titles, job description, hours worked and pay rates for each employee during the test year and for those currently employed.

**Response:** See file: BCWD\_1d\_Employee\_list\_Job\_Titles\_Current  
BCWD\_1d\_2021\_hours\_worked  
BCWD\_1d\_2022\_hours\_worked

e. A list that describes all employee benefits, other than salaries and wages, paid to, or on behalf of each employee for each of the previous three years.

**Response:** All employees receive Health and Life Insurance and Retirement through CERS.

f. A document listing the name of all commissioners for calendar years 2021, and 2022 and current, and state, individually, the total amount of each benefit paid to, or on behalf of, each commissioner during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.).

**Response:** See file: BCWD\_1f\_Commissioners\_Names\_Pay

g. Fiscal Court Minutes approving each commissioner's appointment and compensation.

**Response:** At the time of filing, Breathitt District has been unable to locate these documents. If or when Breathitt District locates them they will file them in a subsequent filing.

h. Refer to the Application, Attachment 5, Schedule of Adjusted Operations – Water Utility, References. Provide all workpapers used to generate the proposed adjustments A-E.

**Response:** See file: BCWD\_1h\_SAO\_ADJ

2. Provide a breakdown for the number of board meetings each commissioner attended during the test year.

**Response:** See file: BCWD\_2\_Number\_of\_Board\_Meetings

3. Provide a copy of the most recent invoice received for all insurance policies provided to employees.

**Response:** See file: BCWD\_3\_insurance\_invoice

4. Identify the number of new water connections that Breathitt District installed in calendar years 2021 and 2022.

**Response:** 2021 – 64 connections, 2022 – 75 connections

5. Provide a monthly breakdown in both gallons and dollar amount, of water purchased during the test year by vendor, identifying all vendors from whom Breathitt District purchased water.

**Response:** See file: BCWD\_5\_Campton\_Bills  
BCWD\_5\_HWY\_15\_South  
BCWD\_5\_HWY\_30\_East  
BCWD\_5\_HWY\_30\_West  
BCWD\_5\_HWY\_52  
BCWD\_5\_HWY\_476  
BCWD\_5\_Panbowl

6. Provide the current rate charged by each vendor from whom Breathitt District purchases water.

**Response:** See file: BCWD\_6\_Current\_Rate\_Charged

7. Provide the total amount recorded for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the 2021 test year and the calendar year of 2022.

**Response:** See file: BCWD\_7\_2021\_Transaction\_Rate\_Summary  
BCWD\_7\_2022\_Service\_Fees\_Summary

8. Provide updated cost justification sheets for all nonrecurring charges listed in Breathitt District's current tariff.

**Response:** See file: BCWD\_8\_non\_recurring\_charges

9. Provide a copy of Breathitt District's current and proposed billing analysis in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

**Response:** See file: BCWD\_9\_Billing\_Analysis

10. State the last time Breathitt District performed a cost of service study (COSS) to review the appropriateness of its current rates and rate design.

**Response:** Breathitt District is unsure when the last time a Cost Of Service Study has been performed.

11. Explain whether Breathitt District considered filing a COSS with the current rate application and the reasoning for not filing one.

**Response:** Breathitt District did not as there were no material changes in their system that would warrant a new COSS.

12. Explain whether any material changes to Breathitt District's system would cause a new COSS to be prepared since the last time it has completed one.

**Response:** There have been no material changes to the District's system that would create the need for a new COSS to be prepared.

13. If there have been no material changes to Breathitt District's system explain when Breathitt District anticipates completing a new COSS.

**Response:** A new COSS would be appropriate if material changes in customer usage patterns were to occur.

14. Provide the date that Breathitt District's billing cycle begins (meter read date) and whether the date that the billing cycle begins is the date that would be best stated as the effective date of any Order the Commission issues concerning rates in this case.

**Response:** Breathitt District reads their meters on the 15<sup>th</sup> of each month.

15. Provide a copy of the most recent COSS that has been performed for Breathitt District's system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

**Response:** No such study exists.